

**THE INFLUENCE OF BUDGET GOAL CLARITY, INTERNAL CONTROL  
SYSTEM, REPORTING SYSTEM, WITH ORGANIZATIONAL COMMITMENT  
AS MODERATING VARIABLE ON THE PERFORMANCE ACCOUNTABILITY  
OF GOVERNMENT AGENCIES OF LOCAL GOVERNMENT  
SERDANG BEDAGAI REGENCY**

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**Abstract:** The purpose of this research was to analyze the effect of budget goal clarity, internal control system, reporting system, with organizational commitment as moderating variable on the performance accountability of government agencies of local government Serdang Bedagai regency. This type of research is quantitative that causal research. The population of this research were employees who worked in 47 SKPD's at Serdang Bedagai regency administration that consisted of subdivision head, and staffs in SKPD so the population were 94 persons. The research methode using cencus methode. The method of data analyse using multiple regression analysis and residual analysis for moderating variable. The result of this study showed that simultaneously variable budget goal clarity, internal control system, reporting system, had significant influence to performance accountability of government agencies on local government Serdang Bedagai regency. Partially, variable internal control system, and reporting system influence positive significant on the quality of performance accountability of government agencies at local government Serdang Bedagai regency, but variable budget goal clarity influence not significant on performance accountability of government agencies of local government Serdang Bedagai regency. The organizational commitment as moderating variable could moderated the relationship between variable budget goal clarity, internal control system, reporting system with the performance accountability of government agencies of local government Serdang Bedagai regency.

**Keywords:** budget goal clarity, internal control system, reporting system, organizational commitment, performance accountability of government agencies.

### **Introduction**

Starting from the demands of society to create good governance in the implementation of government in Indonesia, making performance accountability as a very important part to provide accountability for the plan or the implementation of the budget is entitled to be known by the public. Mardiasmo (2009: 20) states that public accountability is the obligation of the holder of the agency to provide accountability, present and disclose all its activities and activities it is responsible to the principal having the right and authority to accept those responsibilities. This is similar to Presidential Regulation No. 29/2014 which explains that performance accountability is a systematic set of activities, tools and procedures designed for the purpose of establishing and measuring, collecting data, classifying, summarizing and reporting performance on government agencies in the framework of accountability and performance improvement of government agencies in relation to the use of budgets with

quantity and quality measured.

Based on the above explanations and regulations, government agencies are required to deliver performance accountability through the performance reports of government agencies periodically and then exercise control over their accountability based on an evaluation of their performance reports. Thus, each agency, both regional and central, must report its performance periodically, including Serdang Bedagai Regency which is the location of this research.

Until now the Government of Serdang Bedagai Regency has not been able to present AKIP with satisfactory predicate, it is clear from Based on evaluation result published by BPKP last 4 years (2012 until 2015), Government of Serdang Bedagai Regency has not been able to present performance accountability of government agencies (AKIP) with a satisfactory predicate and only get the value of "C" (less).

**Tabel 1.3. Hasil Evaluasi AKIP Kabupaten Serdang Bedagai**

Years	Value	information
2012	C	Less: having a system for performance management but less reliable, needs a lot of improvements including fundamental changes.
2013	C	
2014	C	
2015	C	

source : BPKP

The results of the performance accountability evaluation of government agencies need to get serious attention from the decision makers in the Government of Serdang Bedagai Regency. Various previous studies on performance accountability of government agencies have been done in other areas such as Kusumaningrum (2010) entitled the influence of clarity of budget targets, accounting controls, and reporting system on performance accountability of Central Java Provincial Government agencies. Furthermore, Hidayatullah (2015) in his research entitled the clarity of budget targets, accounting controls and reporting systems on the performance accountability of government agencies in Merauke stated that partial test results show that the clarity of budget targets, accounting controls and reporting systems significantly influence the performance accountability of government agencies and simultaneous testing showed a significant positive effect on the performance accountability of government agencies in Merauke Regency. Then Hilmi (2005) in his research also mentioned the clarity of budget targets, accounting controls, and reporting systems have a positive and significant influence both partially and simultaneously on the accountability performance of government agencies in districts and cities in the Special Region of Yogyakarta. Meanwhile Wahyuni (2013) stated that accounting control has no effect on accountability of government institution performance in Rokan Hulu Regency. Then Herawaty (2010) states that the clarity of budget targets and accounting controls negatively affect the performance accountability of local government agencies Jambi City. Based on the inconsistency of the previous research results, motivate researchers to see how much influence if in

this study added moderation variables in the Government of Serdang Bedagai Regency.

Based on the above background description, this study aims to examine and analyze the effect of budget clarity, internal control, and reporting system simultaneously and partially to the performance accountability of government agencies at the Government of Serdang Bedagai Regency and to test and analyze the organizational commitment ability in moderating the relationship between budget goal clarity, internal controls, and reporting systems with performance accountability of government agencies at the Government of Serdang Bedagai Regency. From the purpose of the research, two alternative hypotheses are proposed:

1. Budget goal clarity, internal controls, and reporting systems simultaneously and partially influence the accountability performance of government agencies at the Government of Serdang Bedagai Regency.
2. The organizational commitment is able to moderate the relationship between budget goal clarity, internal controls, and reporting systems with performance accountability of government agencies at the Government of Serdang Bedagai Regency.

## **MATERIAL AND METHODS**

### **Data collecting method**

This research was a survey research that collecting information about the characteristics, actions, opinions of respondent from a population using questionnaires as a tool of data collection and based on explanation level, this research was included in associative research causality, ie research was conducted with the purpose of knowing the causality between two or more variables (Lubis, 2016: 28). Research location was in all working units within the Serdang Bedagai regency. The population of this research were employees who worked in 47 SKPD's at Serdang Bedagai regency administration that consisted of subdivision head, and staffs in working unit so the population were 94 persons. Each SKPD is represented by two employees who are directly involved in the preparation of performance accountability of government agencies, namely heads of subdistrict officials and a staff making accountability performance of government agencies of Serdang Bedagai Regency. The sampling method was by census technique where the entire population has been used as research sample.

### **Metode Analisis Data**

Methods of data analysis used multiple regression analysis. The model of multiple regression equations used to test the first hypothesis was:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

The regression equation model used to test the second hypothesis was:

$$Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

$$|\varepsilon| = \alpha + \beta_4 Y$$

whereas: , , ,

Y	:	Accountability of Public Institution
X <sub>1</sub>	:	Budget Goal Clarity
X <sub>2</sub>	:	Internal Control System
X <sub>3</sub>	:	Reporting System
Z	:	Organizational Commitment
$\alpha$	:	Constanta
$\beta_1 \dots \beta_4$	:	Regression coefficient
$\epsilon$	:	Error
$ \epsilon $	:	Absolut error

Hypothesis testing by multiple linear regression analysis would give good result if the regression model fulfilled all the following classical assumptions (1) multicollinearity, performed by analyzing the correlation matrix of independent variables with criteria that the correlation should not be above 0.60; (2) heteroscedasticity, performed by Glejser test; and (3) normality, performed by Kolmogorov-Smirnov test. The accuracy of the sample regression model in estimating the actual value can be measured from the feasibility of the model, including from the coefficient of determination, the F statistic and the statistical value t. The statistical calculation was called statistically significant if the significance value of the test results was in the critical area  $< 0.05$ . Conversely, it was not statistically significant if the significance value of the test results lies outside the critical area  $> 0.05$ . To test the ability of the moderator variable, the residual test was done with two stages: (1) do regression independent variables to the moderator variable to obtain residual value; (2) regression of dependent variable to absolute residual value with decision criterion if the coefficient value of independent variable had a negative value and significance value of test resulted  $> 0,05$ , that variable was considered as moderator variable, but if coefficient value of dependent variable had a positive value and significance value of test resulted  $> 0.05$ , the variable was not considered as a moderator variable.

## RESULTS

### Normality test

One-Sample Kolmogorov-Smirnov test showed that sig value. (2-tailed)  $> \alpha$ . Thus it can be concluded that residual data is normally distributed.

### Multicollinearity test

The result showed that all independent variable correlation coefficients are smaller than the required maximum limit (0.60). This means that there is no multicollinearity among independent variables in the regression model.

### Heteroscedasticity test

Glejser test showed that none of independent variable has significant effect on the dependent variable absolute residual value (AbsUt). That is, the regression model has a constant residual variant (homoscedasticity)

### Results of the first hypothesis' test

The results of the first hypothesis' test were shown in the table below.

**Table 2.1 An overview of the first hypothesis' test**

Variabel	Koefisien	Sig
Constanta	4,071	0,000
Budget Goal Clarity (X <sub>1</sub> )	0,791	0,431
Internal Control System (X <sub>2</sub> )	6,574	0,000
Reporting System (X <sub>3</sub> )	2,268	0,026
F	33,393	0,000
R	0.748	
Adjusted R <sup>2</sup>	0,542	
Dependent variable : Accountability (Y)		

### Coefficient of determination (Adjusted R<sup>2</sup>)

The test results showed that the coefficient value of determination - adjusted R<sup>2</sup> - equal to 0.542. This means that 54.2% of variations in performance accountability of government agencies be explained by budget goal clarity, internal control system and reporting system variables simultaneously. The remaining 45.8% was explained by other variables not included in the regression model.

### Statistic F test (Simultaneous test)

The result of F statistic test had a significance value of 0.000 smaller than  $\alpha = 5\%$  means that the variables planning, administration, APIP and regulation effected simultaneously in the delay of budget absorption. (H1 accepted).

### Statistic t test (Partial test)

The result of the statistical test t in Table 2.1 showed that from the three independent variables included in the regression model, only budget goal clarity partially had no effect in the performance accountability of government agencies, while the variables of internal control and reporting system partially have significant effect on the delay of budget absorption.

### Results of the second hypothesis' test

#### Residual test results

The first stage, regressed the independent variables to the moderator variable to obtain the residual value which was absolute and then do the regression of the dependent variable to the residual absolute value. The regression result produced regression model as follows:

$$|\varepsilon| = 1,162 - 0,236Y$$

Result of the second hypothesis' test showed that

Value of coefficient of performance accountability parameter of government agency is negative with value of significance 0,011 smaller than 0,05. Thus organizational commitment is considered as a moderator variable in this study.

## DISCUSSION

The result of the research proved that the variable of budget goal clarity, internal control system and reporting system had a significant effect to the variable performance accountability of government agencies of local government Serdang Bedagai regency. Partially, internal control system and reporting system had a significant effect on performance accountability of government agencies of local government Serdang Bedagai regency, while budget goal clarity did not. The organizational commitment is able to moderate the relationship between budget goal clarity, internal control and reporting system with performance accountability of government agencies in Serdang Bedagai Regency Government.

The results of this study indicate that in order to improve the performance accountability of government agencies, Serdang Bedagai Regency should pay attention to how to establish a budget goal clarity, how to make effective internal control both through the role of agency leaders and SAKIP control team and how to optimize the preparation of accountability performance of government agencies through the reporting system in accordance with the rules and technical guidelines available. Then increase the organizational commitment in each SKPD so it can be a separate motivation for SKPD in accounting for its performance.

### **The influence of budget goal clarity on the performance accountability of government agencies**

Based on the partial test, it is found that the budget goal clarity has no effect on the performance accountability of government agencies. That is, the relationship between the variable clarity of budget targets with performance accountability variables of government agencies is very weak and insignificant.

This result is contrary to the opinion of Kusumaningrum (2010), which states that the performance accountability of government agencies is influenced by several factors including clarity of budget targets in Central Java Province. However, the result of this research is in line with Herawaty (2010) which resulted partially clarity variable of budget target has no effect on accountability of government institution performance in Local Government of Jambi City. Furthermore Septiyani (2010), also states that the clarity of budget targets has no effect on the performance accountability of government agencies in Yogyakarta City Government.

These results illustrate that in Serdang Bedagai District the existence of clarity of budget targets has a positive value that can explain that with the increase in the value of the budget goal clarity can improve performance accountability. However, it is seen as having no significant impact or impact on the performance accountability of government agencies, it is thought to be due to several factors including the tendency to submit the preparation of AKIP only to technical personnel in charge, and the lack of direct involvement in the process of performance accountability in this case the actual budgeting process has started from the planning stage of strategic plan preparation, performance determination, performance reporting. Clear and understandable budgets must be well-structured so that the performance and accountability of the performance of government agencies can also be achieved well.

### **The influence of internal control over the performance accountability of government agencies**

The results showed partially, internal control has a positive and significant effect on the performance accountability of government agencies in Serdang Bedagai Regency. This indicates that the greater the involvement and care of leaders, and stakeholders in the preparation of performance accountability, the higher the performance accountability of government agencies in Serdang Bedagai Regency. Respondents' answers indicate that the controlling of the leadership as well as the SAKIP control team as well as the clear operational standard is very much needed SKPD in improving the performance accountability of government agencies in Serdang Bedagai Regency. This result also in accordance with Government Regulation No. 58/2005 on Regional Financial Management states that in order to improve the performance, transparency and accountability of regional financial management, the regional head organizes and organizes internal control system within the local government he leads. Furthermore, as regulated in Government Regulation no. 60 of 2008 on Government Internal Control System, Article 35 paragraph 1 that the leaders of government agencies are required to establish and review the indicators and performance measures, therefore the role of heads of agencies and SAKIP controllers is needed in the process of accountability performance of government agencies in Serdang Bedagai Regency.

### **The influence of the reporting system on the performance accountability of government agencies**

Based on the partial test results, indicating that the reporting system has a positive and significant impact on the performance accountability of government agencies. This means that the relationship between reporting system variables with performance accountability variables of government agencies is quite strong and significant.

This result is in line with the opinion of Kusumaningrum (2010), which states that the reporting system has a positive and significant impact on the performance accountability of government agencies in Central Java Province. Similarly, research conducted by Hidayatullah (2015) and Herawaty (2010) indicating that the reporting system has a positive and significant impact on the performance accountability of government agencies in Merauke and Jambi City Government.

Based on the perception of respondents on the formulation of performance accountability in accordance with the regulation, making RENSTRA as reference, inclusion of target performance indicators SMART (specific, measureable, attainable, trackable and time bound). This is what tends to affect the performance accountability of government agencies in Serdang Bedagai Regency. It is time for the local government, especially Serdang Bedagai Regency to understand the importance of reporting system which when referring to the assessment of the performance accountability of government agencies has significant value of success and failure of a performance accountability report of government agencies.

### **The influence of organizational commitment as a moderating variable**

Organizational commitment is able to moderate the relationship between clarity of budget targets, internal controls, and reporting systems with performance accountability of government agencies. This is evidenced by the residual test results conducted in this study. The results of this study are in line with Septiyani (2010) which resulted that the clarity of budget targets before and after moderated with organizational commitment has a significant negative impact on Performance Accountability of Government Agencies (AKIP) in Yogyakarta City Government.

This is also in accordance with the statement made by the State Administration Institute (LAN) that for AKIP to be realized properly one of the conditions is the commitment of the leadership and all staff of the relevant agencies. Organizational commitment as a form of appreciation of employees' emotional ties to agencies, is considered necessary to be owned by every employee, due to the high commitment to the agency where they work, can affect the quality of performance that can impact on the performance accountability of the agency itself. It can be concluded that organizational commitment plays an important role in determining the success of a policy. The best of the budget is clear, followed by optimal internal control and integrated reporting system, but without the strong commitment of the organization with accountability that the performance accountability of government agencies is not enough maximum results.

### **CONCLUSION**

The results of the study and discussion provide the following conclusions:

1. Simultaneously budget goal clarity, internal controls and reporting systems have a significant effect on the performance accountability of government agencies in Serdang Bedagai Regency Government. Partially, internal control and reporting system have a significant effect on performance accountability of government institution of Serdang Bedagai Regency, while budget goal clarity has no significant effect on performance accountability of government institution in Government of Serdang Bedagai Regency.
2. Organizational Commitment able to moderate the relationship between budget goal clarity, internal control and reporting system with accountability performance of government agencies of Serdang Bedagai Regency.

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